

Hearing Date and Time: May 5, 2015 at 10:00 a.m. (prevailing Eastern Time)
Response Deadline: April 28, 2015 at 4:00 p.m. (prevailing Eastern Time)

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and Certain of Its Affiliates

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS HOLDINGS INC., *et al.*,

Debtors.

Chapter 11

Case No. 08-13555 (SCC)

(Jointly Administered)

**NOTICE OF MOTION OF THE PLAN ADMINISTRATOR IN AID OF
EXECUTION OF THE PLAN TO ESTABLISH A DEADLINE FOR FILING OFAC
CERTIFICATIONS AND FOR APPROVAL OF RELATED PROCEDURES**

**THIS MOTION SEEKS TO ESTABLISH A DEADLINE FOR FILING
OFAC CERTIFICATIONS. PARTIES RECEIVING THIS MOTION
SHOULD REVIEW THE MOTION TO SEE IF THEIR NAME(S) AND/OR
CLAIM(S) ARE LOCATED IN THE EXHIBIT ATTACHED TO THE
MOTION TO DETERMINE WHETHER THIS MOTION AFFECTS THEIR
CLAIM(S). IF THE MOTION IS GRANTED, FAILURE TO PROVIDE AN
OFAC CERTIFICATION PRIOR TO THE DEADLINE WILL RESULT IN
FORFEITURE OF DISTRIBUTIONS.**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
LEHMAN BROTHERS HOLDINGS INC.'S COUNSEL
KATHERINE DOORLEY AT 212-310-8810.**

PLEASE TAKE NOTICE that on April 21, 2015, Lehman Brothers Holdings
Inc. ("LBHI"), as Plan Administrator under the *Modified Third Amended Joint Chapter 11 Plan*

of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”), filed the annexed Motion in Aid of Execution of the Plan to Establish a Deadline for Filing OFAC Certifications and for Approval of Related Procedures (the “Motion”), and that a hearing (the “Hearing”) to consider the Motion will be held before the Honorable Shelley C. Chapman, United States Bankruptcy Judge, in Courtroom 621 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **May 5, 2015 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any objections to the Motion shall be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, must be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a CD-ROM or 3.5 inch disk, in text-searchable portable document format (PDF) (with a hard copy delivered directly to Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and shall be served in accordance with General Order M-399 upon: (i) the chambers of the Honorable Shelley C. Chapman, One Bowling Green, New York, New York 10004, Courtroom 621; (ii) attorneys for LBHI, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153, Attn: Garrett A. Fail, Esq.; and (iii) the Office of the United States Trustee for Region 2, 201 Varick Street, Suite 1006, New York, New York 10014, Attn: William K. Harrington, Esq., Susan Golden, Esq., and Andrea B. Schwartz, Esq., so as to be so filed and received by no later than **April 28, 2015 at 4:00 p.m. (Eastern Time)** (the “Objection Deadline”).

PLEASE TAKE FURTHER NOTICE that if no objections are timely filed and served with respect to the Motion, the Plan Administrator may, on or after the Objection Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Motion, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: April 21, 2015
New York, New York

/s/ Garrett A. Fail
Garrett A. Fail

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New York, New York 10153
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*Attorneys for Lehman Brothers Holdings Inc.
and Certain of Its Affiliates*

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS HOLDINGS INC., *et al.*,

Debtors.

Chapter 11

Case No. 08-13555 (SCC)

(Jointly Administered)

**MOTION OF THE PLAN ADMINISTRATOR IN AID OF EXECUTION OF THE
PLAN TO ESTABLISH A DEADLINE FOR FILING OFAC CERTIFICATIONS
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**IF YOU HAVE QUESTIONS, PLEASE CONTACT
LEHMAN BROTHERS HOLDINGS INC.'S COUNSEL
KATHERINE DOORLEY AT 212-310-8810.**

TO THE HONORABLE SHELLEY C. CHAPMAN,
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”), as Plan Administrator under the
*Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its
Affiliated Debtors* (the “Plan”),¹ files this motion and respectfully represents:

Preliminary Statement

1. To date, the Plan Administrator has distributed nearly \$100 billion to holders of more than 37,000 Allowed Claims pursuant to the Plan. The Plan Administrator has not been able to make distributions to holders of an additional approximately 520 Allowed Claims (the “OFAC Claims”) because those parties have thus far failed to provide the Plan Administrator with a simple certification required to minimize the risk that the Plan Administrator would be in violation of laws and regulations administered by the Office of Foreign Assets Control (“OFAC”) in the United States Department of the Treasury and that its officers or directors would be subject to civil or criminal penalties.² The Plan Administrator is currently reserving approximately \$12,000,000 of Distributions on account of the OFAC Claims (the “OFAC Reserve”).

2. Prior to the commencement of Distributions under the Plan in March 2012, the Plan Administrator was contacted by OFAC and advised that the Plan Administrator may be subject to sanctions if Distributions were made to parties designated by OFAC as “specially designated nationals” (explained further below). After discussions with OFAC, and to minimize the risk of violating the OFAC-administered laws or regulations, the Plan

¹ Capitalized terms used but not otherwise defined herein shall have the meaning given to such terms in the Plan.

² Attached hereto as Exhibit A is a chart identifying the claimants and claim numbers for which an OFAC Certification (defined below) has not been submitted to the Plan Administrator.

Administrator determined to request certifications from all holders of Allowed Claims prior to making Distributions to such claimants. The OFAC certification requested by the Plan Administrator is not burdensome. It is a one-page form that requires the claimant to confirm that neither the claimant nor any person for which the claimant may be acting or who may be the beneficial holder of the claim is a person or entity with whom it is illegal for a U.S. person to transact under OFAC regulations.³ The vast majority of holders of Allowed Claims against the Debtors have provided OFAC certifications without controversy.

3. The Plan Administrator has attempted to contact the holders of the OFAC Claims and obtain their OFAC Certifications. The Plan Administrator's distribution agent, Epiq Bankruptcy Solutions, LLC ("Epiq"), has transmitted notices to the holders of the OFAC Claims requesting their OFAC Certification, and other required forms that may be missing, such as federal tax identification forms ("TIN Forms"). Prior to the seventh Distribution, the Plan Administrator had sent at least one notice (and in some cases 20-30 notices)⁴ to the holders of the OFAC Claims requesting their OFAC Certification.⁵ The notices are translated into six languages. Despite the time and cost, the Plan Administrator has not received OFAC Certifications from the holders of the OFAC Claims. As a result, the Plan Administrator is left with no choice other than to request the establishment of a deadline for submissions of OFAC Certification and, absent compliance, forfeiture of Distributions.

³ A copy of the OFAC certification form is annexed as Exhibit 1 to the proposed order (the "OFAC Certification").

⁴ The number of notices varies depending on when the claims became Allowed Claims, as well as on whether or not the claimant in question is missing only an OFAC Certification or an OFAC Certification and a TIN Form. Generally, claimants whose claims became Allowed Claims earlier in the case or Claimants missing both OFAC Certifications and TIN Forms have received a greater number of notices.

⁵ A small number of holders of OFAC Claims have not received a request for OFAC Certification because their Claims were Allowed subsequent to notices for the seventh Distribution. These holders will receive notice of the missing OFAC Certification pursuant to this Motion.

4. The relief requested by this Motion is consistent with the authority and discretion granted to the Plan Administrator by the Plan and with prior orders entered by the Court to facilitate the administration of these chapter 11 cases.

Jurisdiction

5. This Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334 and section 14.1 of the Plan. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Pursuant to section 14.1(e) of the Plan, the Court retained jurisdiction to “issue such orders in aid of execution of the Plan to the extent authorized by section 1142 of the Bankruptcy Code.” Plan § 14.1(e).

Background

6. Commencing on September 15, 2008 and periodically thereafter, the Debtors commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure.

7. On December 6, 2011, the Court entered an order confirming the Plan (ECF No. 23023). The Plan became effective on March 6, 2012.

8. Pursuant to the Plan, the Plan Administrator has the authority to “exercise its reasonable business judgment to direct and control the wind down, [and] liquidation . . . of the assets of the Debtors . . . and in accordance with applicable law as necessary to maximize Distributions to holders of Allowed Claims.” Plan § 6.1(b)(iii).

Relief Requested

9. The Plan Administrator requests that the Court (i) establish **September 4, 2015** as the deadline (the “OFAC Certification Deadline”) for all holders of OFAC Claims other

than holders of OFAC Claims that are known by the Plan Administrator to be prohibited from receiving Distributions pursuant to OFAC regulations (each, a “Prohibited Claimant”) to provide a completed OFAC Certification to the Plan Administrator, (ii) approve the form and manner of notice thereof (the “OFAC Deadline Notice”), a copy of which is attached as Exhibit 2 to the proposed order, and (iii) declare that, if an executed OFAC Certification is not received by the OFAC Certification Deadline by holders of OFAC Claims other than Prohibited Claimants, (a) the non-compliant holder (and its successors and assigns) shall be forever barred, estopped, and enjoined from asserting any right to Distributions against the Debtors payable on account of its OFAC Claims for the first through seventh Distributions (the “Forfeited Distributions”), (b) the Debtors shall be forever discharged from any and all indebtedness or liability with respect to the first through seventh Distributions on account of the Forfeited Distributions, and (c) the Forfeited Distributions shall revert to the applicable Debtor and become Available Cash for distribution to other holders of Allowed Claims against such Debtor in accordance with the Plan.

10. With respect to any Distributions that are payable to Prohibited Claimants, the Plan Administrator intends to retain all such Distributions and treat them as “blocked” in accordance with OFAC regulations or pending further guidance from OFAC.

11. The Plan Administrator further requests that the Court authorize and approve procedures for the submission of OFAC Certifications for all holders of OFAC Claims that are not Prohibited Claimants (the “OFAC Procedures”) (described below). The OFAC Procedures shall be applicable to all future Distributions commencing from the eighth Distribution scheduled to occur on or about September 30, 2015.

12. The OFAC Procedures are similar to the procedures currently applicable to the submission of TIN Forms provided in section 8.8 of the Plan. Specifically, for future

Distributions, Epiq will mail a notice with a form OFAC Certification to all holders of OFAC Claims that are not Prohibited Claimants. The notice will be sent to the address of each holder of an OFAC Claim as set forth on the Schedules filed with the Bankruptcy Court, unless superseded by a new address as set forth (a) on a proof of Claim filed by a holder of an Allowed Claim, (b) in another writing notifying the Plan Administrator or Epiq of a change of address or (c) in the notice filed with the Bankruptcy Court in accordance with Bankruptcy Rule 3001(e) to the extent a Claim has been transferred.⁶ The notice will be similar to the mailings sent to claimants who have failed to provide TIN forms, and will inform the recipient that if an OFAC Certification is not submitted to Epiq within 180 days of the mailing, the claimant will forever forfeit that particular Distribution. If an OFAC Certification is not timely provided, the Plan Administrator shall then be authorized to treat such Distribution as a Forfeited Distribution that shall revert to the applicable Debtor and become Available Cash for distribution to other holders of Allowed Claims against such Debtor in accordance with the Plan.

13. A new mailing will be sent prior to each subsequent Distribution to holders of OFAC Claims that are not Prohibited Claimants and who have not previously provided an OFAC Certification. Such holders of OFAC Claims will continue to forfeit their entitlement to Distributions unless and until an OFAC Certification is timely remitted for the particular Distribution. For example, a holder of an OFAC Claim that fails to submit the OFAC Certification by the OFAC Certification Deadline would forfeit its right to the first through seventh Distributions. For the eighth Distribution, Epiq will send the claimant a notice and OFAC Certification form, and if the claimant fails to return the OFAC Certification within 180 days of that mailing, the claimant would forfeit the eighth Distribution. A new OFAC

⁶ Of the notices sent by Epiq, 86 have been returned as undeliverable, and a more current address has not been provided to the Plan Administrator or Epiq by the holder of the Allowed Claim.

Certification would then be sent for the ninth Distribution. If the claimant timely submits an executed OFAC Certification for the ninth Distribution (but not the eighth Distribution) the claimant would be entitled to receive the ninth Distribution and any subsequent Distributions on account of its claim, but the claimant would not be entitled to receive any Distributions that were previously forfeited.

Basis for Relief Requested

14. The Court is authorized to grant the relief requested pursuant to sections 105(a) and 1142 of the Bankruptcy Code and section 14.1(e) of the Plan.

15. Section 105(a) of the Bankruptcy Code permits the Court to “issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” Section 1142(b) of the Bankruptcy Code provides that “[t]he court may direct the debtor and any other necessary party . . . to perform any other act . . . that is necessary for the consummation of the plan.” *See also In re Oversight & Control Comm’n of Avanzit, S.A.*, 385 B.R. 525, 535 (Bankr. S.D.N.Y. 2008) (“The bankruptcy court retains jurisdiction under 11 U.S.C. § 1142(b) . . . and it has ‘continuing responsibilities to satisfy itself that the [p]lan is being properly implemented.’”) (internal citations omitted). Pursuant to section 14.1(e) of the Plan, the Court “retain[ed] exclusive jurisdiction of all matters arising under, arising out of, or related to, the Chapter 11 Cases and the Plan pursuant to, and for the purposes of, sections 105(a) and 1142 of the Bankruptcy Code and . . . [t]o issue such orders in aid of execution of the Plan to the extent authorized by section 1142 of the Bankruptcy Code[.]”

International Emergency Economic Powers Act

16. Pursuant to the International Emergency Economic Powers Act (“IEEPA”), the President of the United States is authorized to prohibit broad categories of

transactions in order to “deal with any unusual and extraordinary threat, which has its source in whole or substantial part outside the United States, to the national security, foreign policy, or economy of the United States.” 50 U.S.C. §1701(a). Generally, Presidents have exercised that power through the issuance of executive orders in which the President prohibits transactions with or involving the property of certain categories of persons and then delegates to the Secretary of the Treasury the authority to designate persons falling into such categories. In most cases, such person are known as “Specially Designated Nationals” or “SDNs.” However, SDNs are not the only persons that may be designated by the Secretary of the Treasury and subject to U.S. economic sanctions. Persons who are not SDNs but who, nevertheless, are subject to sanctions include, for example, persons designated by the Secretary of the Treasury as “Foreign Sanctions Evaders” and persons operating within certain sectors of the Russian economy, as determined by the Secretary of the Treasury in consultation with the Secretary of State.

17. When a person is subject to IEEPA sanctions (whether due to designation as an SDN or otherwise), property (including interests in property) of such person that is in the United States or in the possession or control of a U.S. person (wherever located) is blocked. Blocked property may not be transferred, paid, exported, withdrawn, or otherwise be dealt in. *See, e.g.*, E.O. 13662, Blocking Property of Additional Persons Contributing to the Situation in Ukraine, §1, 79 Fed. Reg. 16169 (Mar. 24, 2014); E.O. 13573, Blocking Property of Senior Officials of the Government of Syria, §1, 76 Fed. Reg. 29143 (May 20, 2011).

18. The IEEPA is a strict liability statute. Violating or attempting to violate “any license, order, regulation, or prohibition” issued under the IEEPA may result in the imposition of civil penalties and (in the case of misconduct that is willful) criminal penalties. The current maximum civil penalty under IEEPA is the greater of \$250,000 or “an amount that is

twice the amount of the transaction that is the basis of the violation with respect to which the penalty is imposed.” 50 U.S.C. § 1705(b). Criminal penalties include a fine of up to \$1,000,000 per violation and, in the case of natural persons, imprisonment of up to 20 years. 50 U.S.C. §1705(c).

19. OFAC is the office within the Department of the Treasury charged with enforcing sanctions imposed pursuant to IEEPA and other sanctions statutes, as well as related executive order and regulations. OFAC’s regulations include Economic Sanctions Guidelines (described by OFAC as a “general framework for the enforcement of all economic sanctions programs administered by” OFAC). 31 C.F.R. Pt. 501, App. A. The Guidelines describe the different kinds of actions OFAC may take in response to conduct that appears to breach sanctions laws or regulations and the factors OFAC will take into account in deciding how to exercise its authority. Among other factors, OFAC will consider the degree to which a person knew or had reason to know of the conduct giving rise to an apparent violation. According to OFAC, “Generally, the greater a Subject Person’s actual knowledge of, or reason to know about, the conduct constituting an apparent violation, the stronger the OFAC enforcement response will be.” 31 C.F.R. Pt. 501, App. A, § III.B. And, of particular relevance here, OFAC may also consider the commercial sophistication of the subject person and “the existence, nature and adequacy of a Subject Person’s risk-based OFAC compliance program at the time of the apparent violation.” 31 C.F.R. Pt. 501, App. A, §§ III.D.1 & III.E.

The Plan Administrator’s Prior Efforts

20. As stated, prior to the first Distribution, the Plan Administrator was contacted by OFAC and was advised that the Plan Administrator may be subject to sanctions if Distributions were made to SDNs. Thereafter, the Plan Administrator reviewed OFAC’s various

sanctions lists, including the SDN list to determine if any of the Debtors' Allowed Claim holders were on those lists. The Plan Administrator identified two claimants who appeared on the SDN list.

21. The OFAC SDN and non-SDN lists are not conclusive as they do not capture every person or entity that may be subject to U.S. economic sanctions. For example, U.S. sanctions with respect to Cuba encompass all dealings in property of anyone who is a Cuban national. 31 C.F.R. § 515.201. Searching OFAC's SDN and non-SDN lists would not reveal whether a person is subject to such comprehensive sanctions. The SDN and non-SDN lists also would not capture persons or entities acting on behalf of parties on the lists, or situations where a person or entity on the lists subsequently changed their name.

22. The Plan Administrator also requested a waiver or other assurances from OFAC that would absolve it of potential liability if an unlawful Distribution were made. While discussions with OFAC have been productive, OFAC has advised the Plan Administrator that no waiver or assurances would be granted.

23. To reduce the risk of exposure to OFAC penalties, the Plan Administrator required each holder of an Allowed Claim to submit an OFAC Certification before the Plan Administrator will pay it a Distribution. The vast majority of claimants (holding over 96% of all Allowed Claims) have complied and received Distributions. Only approximately 460 claimants holding approximately 520 claims have failed to provide an OFAC Certification. The Plan Administrator has provided abundant notice to these parties and given them sufficient opportunities to submit an OFAC Certification. As stated, the Plan Administrator has sent between one and thirty notices in six languages requesting OFAC Certifications. Unfortunately,

the Plan Administrator still has not been provided with OFAC Certifications from the holders of the OFAC Claims.

The Relief Requested Is Necessary and Appropriate

24. The circumstances of these cases justify the establishment of the OFAC Certification Deadline and approval of the OFAC Procedures. Unless the Plan Administrator receives OFAC Certifications for the OFAC Claims, it cannot make Distributions on these claims without potentially exposing itself and the Debtors' estates to liability under the IEEPA and other sanctions laws. As described above, the Plan Administrator has tried to obtain the necessary information from the holders of OFAC Claims. The Plan Administrator has also tried to obtain a waiver or assurances from OFAC that Distributions can be made to these claimants without liability to the Plan Administrator or the Debtors, but OFAC will not issue such waivers.

25. Any alternative to establishing an OFAC Certification Deadline and the OFAC Procedures would be inherently risky, burdensome and costly (including individual investigations of each of the claimants to determine their status). Such additional cost would be borne by all other creditors of the Debtors – who have already provided the Plan Administrator with an OFAC Certification. To impose additional costs would unfairly prejudice all such creditors.

26. Notably, the Plan allows for similar treatment of claims in the event that the claimant fails to provide TIN forms. Specifically, Section 8.8 of the Plan provides that:

“The Plan Administrator . . . may require, as a condition to receipt of a Distribution, that the holder of an Allowed Claim . . . provide a completed Form W-8, W-9 and/or other tax information deemed necessary in the sole discretion of the Plan Administrator . . . provided that if the Plan Administrator . . . make such a request and the holder fails to comply before the date that is 180 days after the request is made, the amount of such Distribution shall irrevocably revert to the applicable Debtor . . . and any Claim in

respect of such Distribution shall be discharged and forever barred from assertion against Debtor . . . or its respective property.”

Plan § 8.8.

27. The relief requested herein is designed to meet the same ends: a process through which parties the Plan Administrator efficiently obtains information required to facilitate Distributions on account of the claims and ensure compliance with requirements of non-bankruptcy law. It properly places the burden on the party seeking Distributions from the Debtors to come forth with the required information and confirm its legal status by submitting an OFAC Certification. Any burden imposed on the 460 claimants that have failed to submit an OFAC Certification is easily outweighed by the benefits to administration of the Debtors’ estates and the reduction or potential elimination of the costs that would be borne by other creditors of the Debtors’ estates if the Plan Administrator were to undertake an independent investigation or make a Distribution subject to the risk of penalties.

28. Additionally, the OFAC Procedures that the Plan Administrator seeks to establish are less onerous than the provisions governing Distributions. For example, if any holder’s Distribution is returned as undeliverable, no further Distributions are made to such holder unless and until the Plan Administrator is notified of such holder’s then-current address. *See* Plan § 8.7. All undeliverable Distributions are forfeited six (6) months after the date the undeliverable Distribution was initially made, as are any subsequent Distributions to which the holder may be entitled. *See id.* Here, the Plan Administrator is providing holders of OFAC Claims with an additional four months to provide an OFAC Certification before they forfeit the first through seventh Distributions, and the holders of OFAC Claims will only forfeit subsequent Distributions if they continue to fail to provide an OFAC Certification after additional notice.

Notice

29. No trustee has been appointed in these chapter 11 cases. The Plan Administrator, in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases (ECF No. 9635), has served notice of this Motion on (i) all record holders of OFAC Claims; (ii) the United States Trustee for Region 2; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) OFAC; and (vii) all other parties who have requested notice in these chapter 11 cases. The Plan Administrator submits that no other or further notice need be provided.

30. No previous request for the relief sought herein has been made by the Plan Administrator to this or any other court.

WHEREFORE the Plan Administrator respectfully requests that the Court grant the relief requested herein and such other and further relief as it deems just and proper.

Dated: April 21, 2015
New York, New York

/s/ Garrett A. Fail
Garrett A. Fail

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767 Fifth Avenue
New York, New York 10153
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Attorneys for Lehman Brothers Holdings Inc.
and Certain of Its Affiliates

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS HOLDINGS INC., *et al.*,

Debtors.

Chapter 11

Case No. 08-13555 (SCC)

(Jointly Administered)

**ORDER ESTABLISHING DEADLINE FOR FILING OFAC
CERTIFICATION AND APPROVING RELATED PROCEDURES**

Upon the motion (the “Motion”) dated April 21, 2015 of Lehman Brothers Holdings Inc. (“LBHI”), as Plan Administrator (the “Plan Administrator”) under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”),¹ pursuant to, *inter alia*, section 14.1(e) of the Plan and sections 105(a) and 1142 of title 11 of the United States Code (the “Bankruptcy Code”), to establish a deadline and related procedures for filing certifications in the form annexed hereto as Exhibit 1 (such certification, an “OFAC Certification”) and to approve the form and manner of notice of such deadline, all as more fully described in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference M-431, dated January 31, 2012 (Preska, C.J.); and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided; and a hearing having been held to consider the relief requested in the Motion; and the Court having found and determined that the relief sought in the Motion is in the best interests of the Debtors, their creditors, and all

¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.

parties in interest and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Motion is granted to the extent provided herein; and it is further

ORDERED that **September 4, 2015** is established as the deadline (the “OFAC Certification Deadline”) for all holders of OFAC Claims other than holders of OFAC Claims that are known by the Plan Administrator to be prohibited from receiving Distributions pursuant to OFAC regulations (each, a “Prohibited Claimant”) to provide a completed OFAC Certification to the Plan Administrator in accordance with this Order; and it is further

ORDERED that an executed OFAC Certification may be provided to the Plan Administrator (i) by mail at Lehman Brothers Holdings Claims Processing, c/o Epiq Bankruptcy Solutions, LLC, FDR Station, P.O. Box 5076, New York, NY 10150-5076 (if by first-class mail) or Epiq Bankruptcy Solutions, LLC, Attn: Lehman Brothers Holdings Inc., 757 Third Avenue, 3rd Floor, New York, NY 10017 (if by hand delivery or overnight mail) or (ii) by email at LBHI-Noticing@epiqsystems.com, so as to be received on or before the OFAC Certification Deadline; and it is further

ORDERED that, if an executed OFAC Certification is not received by the OFAC Certification Deadline by holders of OFAC Claims other than Prohibited Claimants, (a) the non-compliant holder (and its successors and assigns) shall be forever barred, estopped, and enjoined from asserting any right to Distributions against the Debtors payable on account of its OFAC Claims for the first through seventh Distributions (the “Forfeited Distributions”), (b) the Debtors shall be forever discharged from any and all indebtedness or liability with respect to the first

through seventh Distributions on account of the Forfeited Distributions, and (c) the Forfeited Distributions shall revert to the applicable Debtor and become Available Cash for distribution to other holders of Allowed Claims against such Debtor in accordance with the Plan; and it is further

ORDERED the OFAC Procedures described in the Motion are approved such that if a holder of an OFAC Claim (other than a Prohibited Claimant) fails to submit an OFAC Certification within 180 days of a mailing by Epiq requesting such certification, (a) the non-compliant holder (and its successors and assigns) shall be forever barred, estopped, and enjoined from asserting any right to Distributions payable on account of its OFAC Claims for the applicable Distribution referred to in the notice, (b) the Debtors shall be forever discharged from any and all indebtedness or liability with respect to the applicable Distribution on account of the OFAC Claims for which an executed OFAC Certification is not timely received, and (c) the applicable Distribution amount shall be deemed a Forfeited Distribution that shall revert to the applicable Debtor and become Available Cash for distribution to other holders of Allowed Claims against such Debtor in accordance with the Plan; and it is further

ORDERED that the Plan Administrator is authorized to retain any Distributions payable to Prohibited Claimants and treat such Distributions as “blocked” in accordance with OFAC regulations or pending further guidance from OFAC; and it is further

ORDERED that notice of the entry of this Order and of the OFAC Certification Deadline substantially in the form attached as Exhibit 2 hereto (the “OFAC Certification Deadline Notice”) is approved in all respects and shall be deemed good, adequate, and sufficient notice if it is served by deposit in the United States mail, first class postage prepaid, within seven business days of entry of this Order upon all record holders of OFAC Claims; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters
arising from or related to this Order.

Dated: _____, 2015
New York, New York

HONORABLE SHELLEY C. CHAPMAN
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

CERTIFICATION REGARDING STATUS
OFAC Certification

Creditor Name:
Claim Number(s):

I, the undersigned, am the above-referenced creditor, or an authorized signatory for the above-referenced creditor (the "Creditor"), and hereby certify that neither the Creditor nor, to the best of the Creditor's knowledge, any person or entity for whom the Creditor may be acting or who may be the beneficial owner of the applicable claim(s), security/(ies), or interest(s) is a person or entity with whom it is illegal for a U.S. person to transact under the Office of Foreign Assets Control ("OFAC") sanctions laws and regulations and the list of Specially Designated Nationals and Blocked Persons.

Dated: _____

Signature

Print Name

Title (if applicable)

Exhibit 2

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS HOLDINGS INC., *et al.*,

Debtors.

Chapter 11

Case No. 08-13555 (SCC)

(Jointly Administered)

NOTICE OF DEADLINE FOR FILING OFAC CERTIFICATION

You are receiving this notice because you have not submitted a certification (an “OFAC Certification”) to the Plan Administrator confirming that neither you nor any person for which you may be acting or who may be the beneficial holder of proof of claim number(s) [_____] against Lehman Brothers Holdings Inc. or its affiliated chapter 11 debtors (the “Debtors”) is a person or entity with whom it is illegal for a U.S. person to transact pursuant to regulations issued by the Office of Foreign Assets Control.

PLEASE TAKE NOTICE THAT, pursuant to an order of the United States Bankruptcy Court for the Southern District of New York (the “Court”), **September 4, 2015** (the “OFAC Certification Deadline”) is the last date that you may timely file the OFAC Certification with the Plan Administrator in order to receive any Distribution made to date or reserved on account of your claims.

A copy of the required OFAC Certification is attached to this notice.

1. WHEN AND HOW TO FILE OFAC CERTIFICATION

An OFAC Certification may be provided to the Plan Administrator by mail at:

If by first-class mail:

Lehman Brothers Holdings Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, P.O. Box 5076
New York, NY 10150-5076

If by Hand Delivery or Overnight mail:

Epiq Bankruptcy Solutions, LLC
Attn: Lehman Brothers Holdings Inc.
757 Third Avenue, 3rd Floor
New York, NY 10017

or

electronic mail to:

LBHI-Noticing@epiqsystems.com

In order to be accepted, the OFAC Certification must be **received** by the Plan Administrator on or before the OFAC Certification Deadline Order.

2. CONSEQUENCES OF FAILURE TO FILE AN OFAC CERTIFICATION IN ACCORDANCE WITH THESE PROCEDURES

Any entity that fails to provide the OFAC Certification on or before the OFAC Certification Deadline will be forever barred, estopped, and enjoined from asserting, and shall forever forfeit, any right to receive Distributions¹ previously made on account of any claim against any of the Debtors.

Entities receiving this notice should consult an attorney with any questions regarding this notice.

Dated: _____, 2015
New York, New York

BY ORDER OF THE COURT

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
(212) 310-8000
Garrett A. Fail

Attorneys for Lehman Brothers Holdings Inc.
and Certain of Its Affiliates

¹ Capitalized terms not otherwise defined herein shall have the meaning given them in the *Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliate Debtors* (ECF No. 23023, Ex. A).

Exhibit A

CLAIM/ SCHEDULE NUMBER	CURRENT CREDITOR	ALLOWED AMOUNT
555000170	101 HUDSON LEASING ASSOCIATES	\$8,451.00
56957	ACTA ASSET MANAGEMENT ASA	\$81,603.67
35630	ACTRON INTERNATIONAL CORPORATION	\$40,000.00
560000030	ACUSHNET COMPANY	\$285.54
67178	ADEL, JOHAN	\$1,749.90
44153	AFI-ESCA LUXEMBOURG SA	\$2,533,871.34
44154	AFI-ESCA LUXEMBOURG SA	\$3,900,000.00
59233	AFRASIA BANK LTD	\$19,070.21
61148	AHOUVI, IGAL	\$101,637.26
560000050	AIRGAS INTERMOUNTAIN	\$362.61
62783	ALBAACE SECURITIES CO., LTD.	\$60,386.35
41967	ALDA CORDEIRO BORGES VENTURA, MARIA	\$191,586.56
516000010	ALL AROUND LIGHTING INC	\$2,660.08
600000030	ALPHA OFFICE SUPPLIES INC	\$232.37
888001960	ALPHA OFFICE SUPPLIES INC	\$663.81
55829	ALTERNATIVE BANK SCHWEIZ AG	\$6,257.64
555012600	AMERICAN EXPRESS SERVICES EUROPE LTD	\$422.33
42228	ANA BELEN ALFONSO GARCIA	\$40,125.86
48820	ANDREASSEN, KIARE HARRY	\$173,043.41
20905	ASCENSION HEALTH-HEALTH SYSTEM DEPOSITORY INDEX PLUS ACCT	\$928.24
20993	ASCENSION HEALTH-HEALTH SYSTEM DEPOSITORY INDEX PLUS ACCT	\$928.24
62954	ASHWOOD INTERVEST LTD	\$64,892.18
555027420	AT&T	\$675.76
888003760	AT&T	\$666.28
900000980	AT&T	\$53.91
54766	AUSTRALIAN HEALTH MGT GROUP PTY LTD.	\$105,259.92
58489	BA-CA VERISCHERUNG AKTIENGESELLSCHAFT	\$3,455,085.55
55404	BACH, WINFRIED	\$8,513.72
59233	BANCA POPOLARE DI SONDRIO (SUISSE) SA	\$10,783.08
37027	BANCO DE LA PEQUENA Y MEDIANA EMPRESA, SA	\$3,268,824.18
37029	BANCO DE LA PEQUENA Y MEDIANA EMPRESA, SA	\$4,122,013.77
37032	BANCO DE LA PEQUENA Y MEDIANA EMPRESA, SA	\$1,425,170.15
55813	BANK FREY & CO. AG	\$20,000.00
59233	BANK FUR TIROL UND VORARLBERG AG	\$34,962.04
67764	BANK INDONESIA	\$1,102.83
59233	BANK VONTOBEL AG, ZURICH	\$45,526.17
59233	BANKHAUS CARL SPANGLER & CO. AKTIENGESELLSCHAFT	\$6,224.02
59233	BANQUE CANTONALE DU VALAIS	\$3,463.26
59233	BANQUE CANTONALE VAUDOISE	\$120,069.97
47112	BANQUE SYZ & CO SA GENEVE	\$208,578.26
55829	BARCLAYS PRIVATE CLIENTS INTL LIMITED, JERSEY BRANCH	\$100,000.00
11383	BARLOWORLD PENSION TRUST LIMITED	\$56,715.98
11384	BARLOWORLD PENSION TRUST LIMITED	\$56,715.98
43348	BARRY, JOHN	\$141,910.58
56454	BASKET S.L.	\$133,415.29
59233	BASLER KANTONALBANK	\$26,813.89
59233	BAUMANN & CIE BANQUIERS	\$27,828.10
56633	BECKER, RAYMOND A.I.	\$50,818.63
516000030	BELRAD GROUP, LLC	\$15,391.97
44593	BERGER, SIBYLLE	\$920.69
48232	BHATIA, CHANDRA MATTENDRA & MATTENDRA ATMARAM BHATIA	\$43,952.27
48233	BHATIA, CHANDRA MATTENDRA & MATTENDRA ATMARAM BHATIA	\$39,013.42
885000550	BIGDOUGH.COM INC.	\$237.07
200198	BLACKWELL PARTNERS, LLP	\$185,600.00

CLAIM/ SCHEDULE NUMBER	CURRENT CREDITOR	ALLOWED AMOUNT
52388	BLOKHUIS, R. & W. BLOKHUIS-POORT	\$45,435.82
137000540	BLOOM MURR & ACCOMAZZO PC	\$8,586.65
61132	BLUE MOUNTAINS CITY COUNCIL	\$202,422.92
52003	BM FAMILIE VANDERLINDEN	\$72,570.66
516000060	BOMA HAWAII	\$45.00
32076	BOOKHAM, INC.	\$800,000.00
47924	BRAGE, RAFAEL GALIANA	\$85,146.35
53425	BRAND-NIEUWENBUIJZEN, S.M. EN/OF G.H. BRAND	\$29,833.69
149	BURLESON INDEPENDENT SCHOOL DISTRICT	\$39.53
23998	BUSH, JAMES	\$175,381.00
11982	CAMDEN COUNTY MUA	\$170.86
39757	CAPELLA INVESTMENT (BERMUDA) LTD.	\$325,628.83
39758	CAPELLA INVESTMENT (BERMUDA) LTD.	\$85,582.16
39759	CAPELLA INVESTMENT (BERMUDA) LTD.	\$241,359.46
23990	CAROL, CLAYTON	\$177,000.00
59233	CASSA DI RISPARMIO DI BOLOGNA S.P.A.	\$14,527.34
59233	CBH COMPAGNIE BANCAIRE HELVETIQUE SA	\$709,552.89
900002220	CDW DIRECT LLC	\$55.59
55829	CECABANK	\$605,810.90
57403	CELADON OVERSEAS LIMITED	\$169,422.33
59233	CFM MONACO	\$125,000.00
43276	CHAN KIN KUI	\$77,244.97
23991	CHAN, KENT	\$247,000.00
555052340	CHARGE AND RIDE	\$243.19
37369	CHEN, FANG LING	\$67,849.80
37370	CHEN, FANG LING	\$79,970.05
48009	CHENG YUEN SHUN	\$37,951.09
50785	CHEUNG, PO HANG	\$27,301.37
45382	CHI HA YUEN LIMITED	\$304,319.69
48288	CHOW LI CHE CHRISTINA	\$44,974.78
48289	CHOW LI CHE CHRISTINA	\$47,106.02
39658	CHU WEI JUNG / YANG HUI FEN	\$53,397.83
7962	CHUN RAIR & YOSHIMOTO LLP	\$5,281.67
44045	CHUNG, DOMINIC & SZE, NGAN FUNG	\$75,376.32
60293	CIRKEL, J.C. AND/OR G.R. ROTGERS	\$38,512.78
200001	CITIZENS BANK	\$500,000.00
200002	CITIZENS BANK	\$500,000.00
150	CITY OF BURLESON	\$18.61
20914	CLEVELAND CLINIC PENSION (ERISA)/CCHS RETIREMENT PLAN	\$25,093.58
20996	CLEVELAND CLINIC PENSION (ERISA)/CCHS RETIREMENT PLAN	\$25,093.58
16772	CLOSE INVESTMENTS PORTFOLIO PLC -	\$3,259.47
52017	CLOSSET, ALEXANDRE	\$72,570.66
42312	COLLAUD, LOUIS & RAYMOND	\$37,863.18
560000690	COMCAST CABLE	\$18.17
3577	COMPTROLLER OF MARYLAND	\$3,387.00
20109	CORPORATE BOND PORTFOLIO	\$10,025.97
20140	CORPORATE BOND PORTFOLIO	\$10,025.97
4508	COUNTY OF SANTA CLARA	\$1,687.15
12460	CRESNOM SERVICES INTERNATIONAL INC	\$46,952.21
42006	CROWN ASIA PROFITS LIMITED	\$650,952.75
55112	DE JAGER, M.	\$74,584.23
50207	DE SARTIGES-MULLER, LILIANE	\$141,869.01
53041	DE VLIAGER - CATSMAN, N.S.	\$53,008.45
48948	DE VRIES BERGMAN, H.C.	\$55,153.71

CLAIM/ SCHEDULE NUMBER	CURRENT CREDITOR	ALLOWED AMOUNT
55829	DEUTSCHE BANK SUISSE AG	\$70,955.29
560000930	DEX	\$84.80
65443	DHARMAYANTO	\$61,886.94
55829	DIAS, JOSE FIGUEIREDO & MARIA DO ROSARIO	\$111,987.81
48901	DIDDENS, CHRISTA	\$3,198.44
49807	DIOCESIS CATOLICA DE SALAMANCA	\$535,311.50
23992	DOE, JOCELYN J.	\$292,000.00
55829	DOERMANN, CLAUDIA	\$6,756.34
58221	DOMENICHINI GIOVANNI GERBI MARA	\$7,092.60
50690	DONNES, DE H FELIX	\$72,570.66
23993	DORFMAN, DAVID A.	\$42,452.00
560001070	DUPRE, II, COURNELIUS	\$10,000.00
49038	EGGINK, M.J.	\$51,370.20
48229	ELITE GROUP RESOURCES LIMITED	\$38,039.60
48230	ELITE GROUP RESOURCES LIMITED	\$62,538.62
48231	ELITE GROUP RESOURCES LIMITED	\$39,013.42
25869	EMI GROUP PENSION TRUSTEES LTD.	\$23,044.95
25870	EMI GROUP PENSION TRUSTEES LTD.	\$23,044.95
555100270	EMIL WERR	\$220,000.00
66145	ENERGY INCOME AND GROWTH FUND	\$15,400.00
555105040	EXECUTIVE CHARGE INC.	\$6,252.87
885002040	EXECUTIVE CHARGE INC.	\$930.52
888016180	EXECUTIVE CHARGE INC.	\$694.33
900004000	EXECUTIVE CHARGE INC.	\$816.11
137001970	FABIAN & CLENDENIN A PROFESSIONAL CORPORATION	\$326.20
560001140	FARM PLAN	\$101.60
560001160	FED EX	\$90.02
555106760	FEDERAL EXPRESS	\$239.10
23994	FELDKAMP, GEOFFREY F	\$10,785.00
55286	FERNANDEZ, FLOREAL ISAAC	\$88,063.20
10827	FIBI BANK PLC	\$100,000.00
21629	FIDELITY GLOBAL CONSUMER INDUSTRIES FUND	\$2,967.32
18994	FIDELITY STOCK PLAN SERVICES, LLC	\$541,000.00
20842	FIDUCIARY COMMITTEE OF THE AMGEN RETIREMENT AND SAVINGS PLAN	\$12,148.92
21087	FIDUCIARY COMMITTEE OF THE AMGEN RETIREMENT AND SAVINGS PLAN	\$12,148.92
22015	FIRST CHOICE POWER, LP	\$300,000.00
41401	FONDATION DES LOGEMENTS POUR	\$75,726.36
41402	FONDATION DES LOGEMENTS POUR	\$93,149.31
49202	FONDS BOLSWARD-DRONRIJP 1993	\$75,726.36
560001210	FOREE TIRE DIST.	\$102.90
41861	FORT SEWARD, INC.	\$25,956.87
145	FORT WORTH INDEPENDENT SCHOOL DISTRICT	\$1,227.85
57052	FORTIS LUCEMBOURG-VIE S.A.	\$282,521.37
20927	FRANK RUSSELL US BOND FUND	\$21,152.40
55829	FRIEDRICHSEN, MARKUS	\$29,533.48
54919	FRITZKE, HEINZ	\$25,298.37
54920	FRITZKE, HEINZ	\$34,796.82
54921	FRITZKE, HEINZ	\$17,265.99
54922	FRITZKE, HEINZ	\$21,228.28
12456	GANNETT CO, INC	\$2,261.24
12457	GANNETT CO, INC	\$2,261.24
56060	GARCIA BAJO, SIRICIO	\$85,649.84
560001300	GARFIELD COUNTY TREASURER	\$14.14
54876	GARTMANN, ARTHUR	\$115,965.55

CLAIM/ SCHEDULE NUMBER	CURRENT CREDITOR	ALLOWED AMOUNT
10941	GAS COMPANY, THE	\$1,069.24
560001330	GE CAPITAL	\$373.00
43708	GEISSLER, PETER AND PAULA	\$42,573.17
900005090	GENESYS CONFERENCING INC.	\$4,386.59
59233	GENONI, LUCA	\$8,263.76
58221	GERBI PAOLO AND GERBI MARA	\$21,277.81
55404	GETZLAFF, HILDEGARD	\$32,880.08
55813	GIULIANO LONGA	\$70,365.53
59233	GLARNER KANTONALBANK	\$93,664.48
42121	GLOBAL CORPORATE ACTIONS	\$42,750,000.00
55387	GOLANI, NARESH DHARMDAS & GOLANI, JAYA NARESH	\$57,192.72
55946	GOMIS CANETE, JOSE	\$4,051,997.96
37702	GRANDT, KLAUS	\$164,400.38
59233	GRAZIANO DELI	\$56,918.33
48838	GRUBER, PETER & IRMGARD	\$28,382.12
39867	GULATI, L K & S	\$350,000.00
55813	GUNTER, DIEDRICH	\$76,373.98
67178	GUSTAFSSON, KRISTER	\$734.63
59464	HANDELSBANKEN LIFE & PENSION	\$44,511.09
53101	HANSEN - DEBETS, M.F.P.	\$49,979.40
23996	HAR-EVEN, ITAMAR	\$15,749.00
516000250	HAWAIIAN BUILDING MAINTENANCE	\$29,489.60
516000290	HAWAIIAN TELCOM	\$2,990.18
62783	HAYABUSA FISHING HOOKS CO., LTD.	\$605,503.15
45221	HELPERICH, JOSEF	\$70,955.29
55404	HERR DETLEF KATSCH	\$6,254.32
51956	HET MOLENHOF NV	\$145,141.33
53967	HEUMI OSS B.V.	\$29,354.40
888020630	HILLIARD FARBER & CO INC	\$325.87
47600	HINKAL BEHEER B.V.	\$143,306.63
46780	HOLDING ARNOLD OOSTERBEEK B.V.	\$69,667.84
63548	HOLSTEIN, HORST AND INGRID	\$14,191.06
36955	HON, LINDA HENRIETTA	\$50,500.11
48371	HSU TSE SHENG/LIN HSIU CHIN	\$113,734.62
55329	HUBER, ESTHER	\$17,840.85
45020	HUI KAN SHUI WAH PATRICIA	\$78,026.83
45019	HUI PEARL	\$133,391.71
54111	HUIJGEN, M.	\$15,145.27
36713	IDEAL INVESTMENT MANAGEMENT LIMITED	\$1,650,000.00
59233	ING BELGIUM SA/ NV	\$90,669.34
59233	ING-DIBA AG	\$23,879.96
51278	INMOBILIARIA LAS GAVIOTAS S.A.	\$7,845.00
555141050	INTEL CORPORATION	\$523.55
555141080	INTERACTIVE DATA CORP.	\$456.86
14726	INVESTEC BANK LTD	\$444,859.12
50267	IOANNIS, KARNOUTSOS	\$70,955.29
38704	IP CHIU LIK / IP CHIU HONG	\$125,000.00
44022	IP, PUI YIN AMY & FUNG, CHING MAN TAMMY	\$51,009.99
888023010	IPC NETWORK SERVICES INC	\$112.96
900006840	IPC NETWORK SERVICES INC	\$299.36
901004280	IPC NETWORK SERVICES INC	\$1,516.27
58786	ISABELLE ZUBERBUEHLER	\$31,221.50
51522	ISHII, CHUUJIRO	\$314,859.60
57036	ISLAND CAPITAL INC	\$1,514,527.26

CLAIM/ SCHEDULE NUMBER	CURRENT CREDITOR	ALLOWED AMOUNT
17887	IVY FIXED INCOME ALPHA TRANSPORT FUND, LTD.	\$21,558.60
56098	IYENGAR, PARTHASARATHY R.	\$39,013.42
56099	IYENGAR, PARTHASARATHY R.	\$31,269.31
56100	IYENGAR, PARTHASARATHY R.	\$38,039.60
40582	JACOB ABRAHAM	\$70,061.48
516000330	JAMES WATSON	\$128.84
47349	JERSKI, ERNA	\$17,029.27
55285	JIMENEZ, EFILIO DIAZ	\$85,649.84
885002940	JOHN S HEROLD INC	\$412.50
151	JOHNSON COUNTY	\$643.46
39893	JOHNSTONE, E	\$179,329.76
23958	JOTWANI, TARUN	\$1,678,622.00
60544	JURISFORD INVESTMENTS S.A.	\$20,204.48
60545	JURISFORD INVESTMENTS S.A.	\$42,573.17
60546	JURISFORD INVESTMENTS S.A.	\$29,354.40
42358	KEITH-SEKI, ATSUKO	\$51,775.37
55829	KELLER-VOLPER, ERNST	\$72,799.12
47629	KLEINES, GERDA	\$23,558.31
47630	KLEINES, GERDA	\$34,116.67
35963	KOCH, ALEXANDER	\$8,697.33
38377	KORTENDICK, JOHANNES	\$164,400.38
55305	KRIVOKAPIC, VESELIN & ENISA	\$356,817.13
16118	KROESEMEIJER, CORNELIUS	\$75,726.36
66360	KT CREDIT LLC	\$15,000,000.00
66361	KT CREDIT LLC	\$15,000,000.00
47346	KUGLER, MANFRED	\$5,676.42
47173	KUGLER, WOLFGANG	\$7,095.53
49325	L.M.V.D. BURG, WILHELMINA	\$72,570.66
58221	LA CARA SALVATORE E PACINI MARIA GABRIELA	\$20,046.46
555188470	LA SALLE BANK NA	\$12,075.09
43654	LAGLER, JOHANN	\$9,933.74
36603	LAI, MAI SHER AKA MADISON MAI	\$300,000.00
23997	LAIBLE, ROBERT K.	\$343,000.00
50799	LEE, PAK YEUNG	\$67,049.43
58917	LEGG MASON AUSTRALIAN CREDIT TRUST	\$812,771.36
47358	LELAND A PHILIP & COMPANY LTD	\$1,206,797.30
44029	LI, SAU FUN	\$118,997.05
59233	LIEBMANN, TRUDI	\$28,382.11
50396	LIEDTKE, ULRICH	\$28,382.12
59233	LIENHARDT & PARTNER PRIVATBANK ZURICH AG	\$13,380.64
64306	LIMTONG MANUEL TAN &/OR LIMTONG EUSEBIO EDGARDO TAN	\$105,184.33
64873	LIN HSIEN HSIUNG &/LIN LAI CHAO YIN &/	\$200,880.00
47965	LINDEBOOM, V.Y.M.	\$4,475.05
42158	LIU SUE-JAN	\$204,347.03
560002220	LL JOHNSON DIST. CO.	\$323.28
57860	LO ON CHOI	\$10,234.07
47010	LUIS GONZALEZ VIDAL, EMILIO	\$113,528.46
56500	LUSTER, WALTER	\$69,000.00
42008	LXM LIMITED	\$650,952.75
50803	MA, DANFENG	\$54,602.75
2743	MAPLECREST LINCOLN MERCURY INC	\$1,506.22
42035	MARIA GODINHO FIGUEIRA, NATALIA	\$68,787.18
63483	MARIA MAR MITJANS ROSSELLO	\$85,649.84
58221	MARIO, GOZZOLI AND IONNE, RESCA	\$17,236.51

CLAIM/ SCHEDULE NUMBER	CURRENT CREDITOR	ALLOWED AMOUNT
42209	MARITZ CAPITAL CORP	\$98,210.40
555216960	MARK A. MCQUEENEY	\$70.67
6340	MARKET DATA SERVICES LIMITED	\$60,000.00
58221	MARZOCCHI ILARIO	\$15,033.70
41112	MAST, HANS & LINA	\$56,764.23
560002410	MCPHILOMY COMMERCIAL PRODUCTS COMPANY	\$1,094.31
21595	MEDAMERICA HEALTH SYSTEMS EMPLOYEE RETIREMENT PLAN	\$3,916.52
40630	MEGAGRANT INTERNATIONAL LIMITED	\$123,367.45
8261	MELLON INVESTOR SERVICES	\$34,732.40
560002460	MESA BEARING & POWER TRANSMISSION	\$177.50
555229330	METAL BULLETIN PLC	\$78,888.18
48227	METTANDAS, KHIARA HARISH & ASHAR CHANDRAKANT RUPCHAND	\$39,013.42
48228	METTANDAS, KHIARA HARISH & ASHAR CHANDRAKANT RUPCHAND	\$67,849.80
38401	MEVES, MICHAEL	\$142,926.80
27814	MFA FINANCIAL, INC., F/K/A MFA MORTGAGE INVESTMENTS INC.	\$68,760.90
27874	MFA FINANCIAL, INC., F/K/A MFA MORTGAGE INVESTMENTS INC.	\$68,760.90
59233	MIRABAUD ET CIE, S.A.	\$100,000.00
66929	MIRABAUD ET CIE, S.A., GENEVE	\$350,000.00
1215	MISSISSIPPI STATE TAX COMMISSION	\$243.75
1216	MISSISSIPPI STATE TAX COMMISSION	\$243.75
516000380	MITSUBISHI ELECTRIC&ELECTRONIC	\$5,233.93
16646	MM ASSET MANAGEMENT LIMITED: MM INSTITUTIONAL FUNDS PLC	\$21,658.88
16665	MM ASSET MANAGEMENT LIMITED: MM INSTITUTIONAL FUNDS PLC	\$21,658.88
52919	MOLEN BRUGGE, W.TH.	\$90,871.64
51516	MOLTENO, ANTHONY & THERESA	\$57,500.42
59233	MORGAN STANLEY WEALTH MANAGEMENT	\$47,675.52
23969	MORRIS, JASON P.	\$44,257.00
56116	MORTE OLIVER, JOSE IGNACIO	\$266,830.58
59984	MOUS, MARIA	\$72,387.47
9114	MUGGENBORG, MARGRET	\$63,245.93
9115	MUGGENBORG, MARGRET	\$51,797.96
64061	MUNOZ ALENAR, JUAN MIGUEL	\$86,328.05
36405	MUNSTERER, SEBASTIAN	\$674.62
46868	NAIR CHANDRAN K.P.	\$106,554.54
560002600	NAPA AUTO PARTS	\$160.42
885003890	NASDAQ STOCK MARKET INC	\$274.87
888030430	NASDAQ STOCK MARKET INC	\$188.58
900009190	NASDAQ STOCK MARKET INC	\$162.05
21404	NATIONAL CITY BANK	\$29.00
59233	NATIONAL-BANK AG, ESSEN	\$19,190.63
42207	NESCO CAPITAL SA	\$38,655.32
58668	NETO, JOAO SOARES	\$84,655.47
37578	NEUMANN, RAINER & BURYHILDE	\$43,992.28
57069	NG YING HUNG	\$25,672.62
59233	NIEBUHR, MARIANNE	\$229,645.70
55829	NIEHAUS, JOACHIM	\$28,680.52
56545	NITSCHKE, INGE	\$64,500.00
67178	NORDEA BANK AB (PUBL)	\$1,037.06
55071	NOVELL GROUP CORPORATION	\$9,806.25
58786	NPB NEUE PRIVAT BANK AG, ZURICH	\$300,000.00
59233	NPB NEUE PRIVAT BANK AG, ZURICH	\$157,071.67
46365	NPB NEW PRIVATE BANK LTD.	\$486,236.43
885004160	NYSE MARKET INC	\$24.79
888031640	NYSE MARKET INC	\$322.27

CLAIM/ SCHEDULE NUMBER	CURRENT CREDITOR	ALLOWED AMOUNT
900009510	NYSE MARKET INC	\$99.16
516000450	OCEANIC TIME WARNER CABLE	\$372.31
560002760	OFFICE DEPOT	\$197.43
46449	ONVERDEELDHELD KINDEREN LAUWERS	\$95,080.09
1777	ORIX USA CORPORATION	\$5,000.00
1779	ORIX USA CORPORATION	\$5,000.00
40430	OSWALD, FRANZ LUDWIG	\$56,764.25
37219	P/F EIK BANKI	\$2,840.34
23970	PAPADAKIS, SPYROS N.	\$63,316.00
57455	PAROCHIE, H. DRIEKONINGEN	\$77,240.89
61045	PASCUAL IBANEZ, MARINA	\$141,910.58
39917	PATEL, K & S	\$120,000.00
51742	PATERAS, IOANNIS	\$60,581.09
27185	PELTIER, KATHRYN P.	\$439,076.75
55829	PERSHING LLC	\$8,359.67
64599	PERSHING LLC FBO BARRY SCHNEIDERWIND	\$346,563.48
64600	PERSHING LLC FBO BARRY SCHNEIDERWIND	\$368,967.50
64602	PERSHING LLC FBO CHRISTOPHER MAJOR BUCKLEY	\$208,608.55
64601	PERSHING LLC FBO RICHARD WACKERBARTH	\$70,955.29
63420	PERSSON, JOAKIM	\$1.77
41539	PETER, EVELINE	\$69,536.18
22105	PHOENIX F1	\$92,496.12
22106	PHOENIX F1	\$92,496.12
22108	PHOENIX II MIXED L S.A.R.L.	\$98,490.00
22107	PHOENIX III MIXED U S A.R.L.	\$577,348.00
52035	PIERRARD, CLAIRE	\$24,452.86
36513	PILZ, GEORG & RITA	\$61,248.44
56738	PITA, OLGA ELIZABETH MACEDO	\$224,150.03
59316	POLO NBA PROPERTIES & CONSULTING, SL	\$141,910.58
14730	POST DISTRESSED MASTER FUND, L.P.	\$338,513.00
14739	POST DISTRESSED MASTER FUND, L.P.	\$338,513.00
60487	POTOMAC EQUITIES INC.	\$14,191.06
21584	PREMIER HEALTH PARTNERS OPERATING INVESTMENT PROGRAM	\$91,673.96
59233	PRIVATBANK IHAG ZURICH AG	\$107,852.04
59233	PRIVATBANK VON GRAFFENRIED AG	\$21,286.59
4501	PUBLIC SERVICE COMPANY OF COLORADO/DBA XCEL ENERGY	\$4,941.36
37166	PURE NATURE TRADING INC.	\$2,421.74
21621	PYRAMIS CANADA SELECT GLOBAL EQUITY TRUST	\$47.24
23614	PYRAMIS SELECT INTERNATIONAL EQUITY TRUST	\$328.16
560003000	QWEST	\$89.15
39873	RAPOPORT, STANLEY	\$80,000.00
46123	RBC WEALTH MANAGEMENT	\$95,366.61
60415	REICHMUTH & CO PRIVATBANKIERS	\$68,300.82
27753	RELIANT ENERGY SERVICES, INC NKA RRI,INC	\$310,400.00
27754	RELIANT ENERGY SERVICES, INC NKA RRI,INC	\$310,400.00
41833	REM-KONG, SHIH	\$163,857.31
50544	REMOREL S.A.	\$19,467.65
37666	RENOLD-STREBEL, PHILIPPE	\$63,419.58
56594	RIBO, OLGA SALLARES	\$628,461.96
43417	RICHTER, CHRISTA	\$73,498.13
67178	RIGNELL, KRISTER	\$1,749.90
65862	RIO TINTO PENSION 2009 TRUSTEES LIMITED	\$116,762.45
51162	RIVERROCK SECURITIES LIMITED	\$75,470.64
59432	RODRIGUEZ, PEDRO MIGUEL, C/O SKYBOX	\$76,804.52

CLAIM/ SCHEDULE NUMBER	CURRENT CREDITOR	ALLOWED AMOUNT
43369	ROETHER, THOMAS	\$153,090.05
52855	ROHDE DE BOER, K.M.	\$73,386.00
46761	ROMANON INVESTMENT INC.	\$36,693.00
35147	ROSELLO, ZARAGOZA RAMON &/OR JOSE JR.	\$70,984.09
23972	RUBIN, CHARLES	\$66,507.00
41466	RUNGE, EDGAR	\$71,653.31
58221	SAINO MAURO AND FALCO SARA	\$7,091.34
55404	SANS, REINER MR.	\$7,094.76
7189	SANTA BARBARA COUNTY	\$1,543.26
56138	SARTIGES-MULLER, LILIANE DE	\$89,204.27
49800	SATRAPA, SICAV, S.A.	\$71,653.31
52135	SCHMITT, LUC	\$362,853.32
59218	SCHOENEICH, LYDIA-FRANZISKA	\$36,749.06
41300	SCHRAMM, ARNO AND ILONE	\$78,050.82
40635	SCHUELE, LARS-FOLKE	\$82,624.65
55813	SCOTIA MCLEOD	\$50,000.00
55727	SEA PORT GROUP SECURITIES, LLC	\$0.01
24911	SEARS, BRIAN	\$25,311.00
24914	SEARS, BRIAN	\$149,223.54
7421	SENTINEL ALARM	\$558.09
42525	SHALKAR TRADING CORP	\$1,210.87
1312	SHELBY COUNTY TRUSTEE	\$10.91
1313	SHELBY COUNTY TRUSTEE	\$1,276.64
21622	SHELL OIL COMPANY	\$128.45
50718	SIGLER, HELGA	\$23,021.32
36666	SIMBOLON, MARIHAD/	\$1,696,153.42
47090	SIMON BISBAL, MARIA DOLORES	\$245,353.42
5789	SIMPLEXGRINNELL	\$5,638.11
11379	SINGH, SUKHDEEP	\$100,000.00
43275	SINOWOOD LIMITED	\$82,022.12
40733	SKANDIA INSURANCE COMPANY LTD	\$445,110.92
40734	SKANDIA INSURANCE COMPANY LTD	\$1,038,592.14
63429	SMIDESANG, ALF TORE	\$796.94
28233	SMITH, KEVIN	\$225,156.54
52782	SNOEIJ-SANDERS, J.P.	\$109,045.96
43281	SO LAI YING LISA	\$82,022.12
18147	SOBO, SCOTT AND HEIDI	\$101,244.00
555314420	SOFTWARE HOUSE INTERNATIONAL INC.	\$4,264.95
900011800	SOFTWARE HOUSE INTERNATIONAL INC.	\$1,058.00
888044830	SOFTWARE SPECTRUM INC.	\$412.76
58221	SORRENTINO SANDRO	\$7,280.40
55404	SOS KINDERDORFER WELTWEITHERMANN-GMEINER-FONDS DEUTSCHLAND	\$19,728.05
3369	SOUPER SALAD COMPANY, INC., THE	\$507.23
23974	SOWINSKI, JOHN A.	\$703.00
200157	SPARKASSE MITTELFRANKEN-SUD	\$113,528.46
51466	SPIEGEL, MONA	\$14,792.96
67178	SPORTA VALA AB	\$1,749.90
59233	ST. GALLER KANTONALBANK AG	\$1,113.12
42479	STEGMULLER, BRUNO & IRMGARD	\$70,955.29
23975	STEIN, JEFFREY A.	\$132,208.30
67178	STIFTENSEN CURAMUS	\$27,831.51
560003660	STILLMAN, ROBERT & LINDA	\$10,000.00
61347	STOCKL, FRANZ	\$42,645.84
53057	STOKVIS, A.C.	\$22,375.27

CLAIM/ SCHEDULE NUMBER	CURRENT CREDITOR	ALLOWED AMOUNT
65436	SULISTIO, RUDY	\$22,102.48
888046590	SUNGARD REFERENCE DATA SOLUTIONS INC.	\$482.78
901006570	SUNGARD REFERENCE DATA SOLUTIONS INC.	\$482.78
60495	SUPERANNUATION FUNDS MANAGEMENT CORPORATION OF SOUTH	\$406,479.33
36609	SUPING, FENG	\$202,994.44
59233	SVENSKA HANDELSBANKEN HCOS-C	\$41,154.07
67178	SVENSSON, DANIEL	\$14,837.03
30402	SZCZERBIAK, WALTER TTEE	\$126,555.00
39983	SZE, CHOI LAI & SZE, CHOI YUNG	\$83,328.18
44024	TAN YEW MOY ALIAS TAN YOKE QUEN & TEE LIAN YEE	\$304,674.16
67420	TANGKARAVAKOON, JATUPHAT & LA-OR	\$129,035.35
54905	TARTU A.V.V. II	\$44,031.60
61422	TATSCHKE, LISELOTTE	\$69,536.18
32256	TAX COLLECTOR	\$726.97
53235	TEN HAVE, H.D.	\$36,693.00
52294	TER KIMME VZW	\$72,570.66
560003750	THE TORO COMPANY - NSN	\$239.00
46691	THEEDE, WALTRAUT AND GEORGE	\$22,705.69
40867	TIEDT, UWE	\$15,610.16
40788	TIM, HO WING	\$188,700.49
560003830	TITLEIST	\$82.74
40918	TJOKRO DJANTO	\$100,000.00
63418	TK INVESMENT AS	\$1.77
2353	T-MOBILE USA, INC.	\$1,207.21
48121	TONG CHI MAN	\$68,646.59
48122	TONG CHI MAN	\$68,786.97
32495	TRAVELERS INDEMNITY CO. & ITS AFFILIATES	\$400,000.00
49168	TUITHOF, J.J.J.	\$56,605.12
23949	TUNG, SHARON W.	\$71,197.00
555343500	TV EYES INC.	\$500.00
65881	UBS DYNAMIC ALPHA STRATEGIES MASTER FUND LTD	\$183,300.00
27307	UBS U.S. CORPORATE BOND RELATIONSHIP FUND	\$104,041.04
57140	UGARTE DE PALOMERA, TERESA; &, PALOMERA UGARTE,	\$451,212.50
23950	UMLAUF, ERIK	\$94,308.00
55829	UNICREDIT BANK AUSTRIA AG	\$34,042.94
560003910	UNILINK	\$14.01
16760	UNITED ARAB EMIRATES GENERAL PENSION AND	\$15,812.55
41152	UNIVERSITETSSJUKHUSET	\$126,228.90
56031	VALARTIS BANK LIECHTENSTEIN AG	\$1,561,016.35
59233	VAN DE PUT & CO	\$89,501.08
52690	VAN MARWIJK KOOY, M.G.M.	\$75,726.36
56176	VAN MOER COURTENS, DRESDNER	\$290,279.00
61216	VAN 'T VERLAAT, JOHANNA	\$5,676.42
40857	VANDENBULCKE L.L.J.C.	\$23,014.46
53625	VEHMEIJER, F.W.M.	\$90,871.64
900014810	VERIZON INTERNET SOLUTIONS	\$79.95
40114	VICEROY VENTURES, INC.	\$432,899.65
25417	VICTORY CAPITAL SERIES, LLC	\$7,548.98
56121	VILLANUEVA CALLEJA, OSCAR DANIEL	\$70,955.29
55813	VOLKSBANK AG, SCHAAN	\$34,042.94
48952	VONK, J.	\$36,693.00
53497	VOS, G.F.	\$234,751.73
59233	VP BANK AG	\$16,696.86
23952	VULAKH, NATALIE SAVIC	\$60,000.00

CLAIM/ SCHEDULE NUMBER	CURRENT CREDITOR	ALLOWED AMOUNT
516000580	WAIKIKI IMPROVEMENT ASSOC.	\$1,890.00
37168	WALNUT DEVELOPMENT INC	\$2,421.74
40588	WARSITO SASTRO SUTJOKRO &/OR LIE NGO TJEN	\$84,807.67
23953	WEISS, AARON J.	\$35,504.00
555354310	WELLS FARGO BANK MINNESOTA	\$5,737.00
55404	WELTER, EDITH	\$46,544.85
55011	WIESER-AUGUST, SONDR	\$202,932.13
61151	WILD WEST INVESTMENTS LTD	\$384,022.62
59213	WINKEL, KLAUS & MONIKA	\$8,529.17
65102	WOUTERS, DANIELLE	\$72,570.66
64589	WRENTON MANAGEMENT LIMITED	\$72,070.90
48439	WU FAPEI	\$61,671.72
40002	WU, SIU KEI DEWEY	\$54,602.75
560004410	XCEL ENERGY	\$1,325.73
48448	XU ZHOUWEN	\$68,705.27
36696	YANG, SHIH YING	\$76,967.75
44411	YASUSHI, FUKUNAGA	\$326,191.85
23954	YEE, JACK S.	\$112,000.00
12459	YELLOW ELDER COMPANY LTD	\$187,808.83
38058	YEUNG KIN CHUNG	\$85,308.27
38059	YEUNG KIN CHUNG	\$68,705.27
38583	YU SIU TONG / CHU WAI FUN	\$160,193.48
39624	YU YANA	\$83,929.10
44020	YU, PO MAN	\$93,068.12
35606	YUNG-FANG, LIANG HUANG (ALSO KNOWN AS JEANNIE HUANG)	\$135,699.60
42423	YUUGENGAISHA YOSHITOMI SANGYO	\$488,972.29
37169	ZAFANYA RESOURCES S.A.	\$2,421.74
46776	ZANTEN - AMMERAAL, M.M. VAN	\$56,876.00
46783	ZANTEN, R.M. VAN	\$139,894.16
59049	ZAYAS, JULIO CARRERA & IBANEZ, CARMEN SAUCA	\$181,743.27
39103	ZENTRUM-GARAGE DUDINGEN AG	\$6,190.94
23955	ZOLAD, BRYAN C.	\$11,000.00